



Income Taxes

*CFR Correction*

This rule is being published by the Office of the Federal Register to correct an editorial or technical error that appeared in the most recent annual revision of the Code of Federal Regulations.

In Title 26 of the Code of Federal Regulations, Part 1 (§§1.170 to 1.300), revised as of April 1, 2021, in section 1.263A-3, remove paragraphs (i), (ii), (iii), and (2)(B) that follow paragraph (a)(2)(iii).

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